

**ABSTRACT**

A method and system is provided for enhancing an audio signal based on spectral subtraction. The noise power spectrum for each frame of an audio signal is dynamically estimated based on a plurality of signal power spectrum values computed from a corresponding plurality of adjacent frames. An over-subtraction factor is then dynamically computed for each frame based on the noise power spectrum estimated for the frame. The signal power spectrum of the audio signal at each frame is then reduced in accordance with the over-subtraction factor computed for the corresponding frame.

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